

# CORRECTED EXHIBIT B

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A PROFESSIONAL CORPORATION

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February 25, 2004

BY TELECOPIER (215-635-4771)

Storage Transfer L.L.C.  
c/o Lorraine Robins  
7900 Old York Road  
Unit 812B  
Elkins Park, PA 19027

Re: Contribution to the Emerald Estate

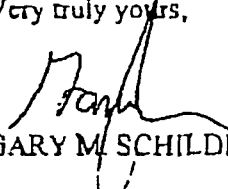
Dear Ms. Robins:

I am advised that Storage Transfer L.L.C. ("Storage") has acquired the secured position of MBC Leasing Company in the Estate of Emerald Equipment Leasing, Inc. ("Emerald"). Emerald currently intends to prosecute certain substantial claims against Sea Star Lines, LLC. Storage has agreed to contribute to the Emerald estate 15% of any proceeds, net of expenses or other amounts disbursed to third parties, it would otherwise receive on account of its secured claim as a result of any settlement of the Sea Star claim or the collection of any judgment obtained upon prosecution of this claim. Storage has further agreed that these funds may be used by Emerald to fund a plan of reorganization and that Storage will not assert a deficiency claim against Emerald with respect to any proceeds contributed by Storage to the Emerald estate.

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Please execute this letter on the space provided below to indicate  
Storage's agreement to the carveout from its secured claim in accordance with the terms  
set forth above.

Very truly yours,

  
GARY M. SCHILDHORN

GMS.md

cc: Mr. Thomas Holt, Sr.

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AGREED TO AND ACCEPTED BY:  
STORAGE TRANSFER L.L.C.

By: 

Lorraine Robins,  
Its Sole Member